3281 3281 Sir:

Transmitted herewith for filing is the Utility patent application of:

INVENTOR (S): Alex LONG

FOR: ABRASIVE ARTICLE AND MANUFACTURING METHOD THEREOF

Enclosed are:

27 page(s) of Specification, Claims and Abstract

Declaration & Power of Attorney

Claim of Priority under 35 U.S.C. § 119

Return Receipt Postcard

The filing fee is calculated as shown below:

	NO.	FILED	NO. EXTRA	RATE	AMOUNT	
Total Claims	71	MINUS 20	51	x \$18 =	\$ 918.00	
Independent Claims	5	MINUS 3	2	x \$ 86 =	\$ 172.00	
If multiple dependent claims are presented, add \$ 280.00  Basic Fee						
Total of above calculations						
Assignment and Record	ing Fee					
TOTAL FEE						

$\boxtimes$	A credit card	authorization	form to	cover	the	filing	fees i	s enclosed
-------------	---------------	---------------	---------	-------	-----	--------	--------	------------

The Commissioner is hereby authorized to charge any additional fees associated with this communication, including patent application filing fees and processing fees under 37 C.F.R. § 1.16 and 1.17, or credit any overpayment to **Deposit Account Number 07-1337**.

Customer Number 22429

PATENT TRADEMARK OFFICE

Respectfully/submitted,

LOWE HAUFTMAN GILMAN & BERNER, LLP (22429)

Benjamh J. Hauptman Registration No. 29,310

1700 Diagonal Road Suite 300, Alexandria, Virginia 22314 (703) 684-1111 (703) 518-5499 Facsimile Date: October 24, 2003

BJH:ETP